(b) if so, what are the reasons for which the scientist has to take recourse to seek the intervention of the High Court 1.1 cet permission to undertake the full scale experiment in order to establish its commercial viability; and

(a) what steps are considers. by Government to set light the unhealthy (Utiles cf ;he Director of Research to thwart new scientific experiments to the detriment of national interest ?

THE MlNR,iFR OF COMMERCE (SHRI DINESH SINGH) : (a) A suggestion for trying of upward tapping instead of normal downward tapping had been made by a Scientist Claiming this to be a new idea, whereas trials on upward tapping had been conducted earlier also by the Rubber Research Institute of India during 1970s. The Rubber Research Institute of Malaysia have also concluded trials and published the results. No comparative advantage has been recorded. This system of tapping can cause injury to the bark and being difficult, a possibility of resistance from the tappers can also not be ruled out. Nevertheless the plant Physiology Department of the Rubber Board which is concerned with the matter had been asked to conduct more experiments on this and also explore the possibility of modification of the tapping tool.

(b) and (c) The Scientist in question is a mycologist, while the matter relates to the plant physiology Division of the Rubber Board. The suggestion was accepted by the Rubber Board and entrusted to the plant physiology division under whose discipline the said aspect of research falls. According the plant physiology Division started the work but by then the mycologist approached the Hon'ble High Court of Kerala and obtained stay order. The matter being presently subjudice, it has not been possible for the Rubber Board to further pursue this research proposal.

Collection of Sales Tax in Delhi

3823. SHRI SHAMIM HASHMI :

SHRI VIRENDRA VERM A : Will the Minister of FINANCE b? pleased to state :

(a) what is the actual collection of Sales Tax in the Union Territory of Delhi during 1987-88 as against the target and how does it compare with the target set and the collection made during the yeais 1985-86 and 1986-87 ;

(b) what is the rise in the number of assessment cases in 1987 as compared to the 1986 assessment cases ;

(c)what are the reasons for lowrecovery of the Sales Tax dues and the growing volume of assessment cases ; and

(d) what remedial measures Government have been taken in this regard ?

THE MINISTER OP STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AI1T PANJA) : (a) During the years 1985-86 to 1987-88, the actual collection of sales tax as against the annual targets in the Union ' Territory of Delhi was as follows :

Year	Targets (Rs. in crores)	Total Collection (Rs. in crorcs)
1	*2*	*2*
1985-86	308.00	325.92
1986-87	368.00	379.19
1987-88	410.00	431.73

- There was a *t*ubstantial increase in the actual collection of sales tax as against the increased annual targets.

(b) Assessment of dealers for their liabilities to pay lax is framed on "Financial Year" basis and not Calendar Year basis. As such, assessment of dealers dialing the years 1986-87 and 1987-58 was as follows :—

Year	No. of cases assessed
1986-87	139721
1987-88	166915

(c) and (d) It may kindly be seen from the above that there has been constant increase in the collection of revenue. By "recovery of Sales Tax dues" presumably the Hon'ble Members mean collection of additional demands created by the Assessing Authorities as a result of assessment of dealers. In such cases, the dealers can go in for appeal before the Appellate Authorities and Sales Tax Tribunal against the orders passed by the Assessing and Appellate Authorities respectively depend'ng upon the amount of tax involved. Stay of recovery of the dues is granted by the Appellate Authorities and Sales Tax Tribunal till the decision on the appeal and this affects the recovery of Sales Tax dues. Otherwise, outstanding dues are recovered from the deale-s in a regularised system and increase in the actual collection of revenue over and above the target fixed is also as a result of recovery of the outstanding dues. ' There has also been substantial increase in the numbt. of registered dealers Which stood at 1,95,354 as on 31-3-1988 as against 91091 as on 31-3-1975. However, the matter is under constant attention of the Government.

Involvements of Nigerians In Drug Peddlling

3824. SHRI KRISHNA KUMAR BIRLA : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that Nigerians ate becoming top peddlers of narcotics and are making Bombay one of th world's biggest transit point for smuggling of narcotics and that the Nigerian students in the country are actively involved in the smuggling of narcotics ;

(b) if so, what are the details, thereof ; and

(c) what measures have been taken by Government to deal with the situation ?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI A.UT PANJA) : (a) and (b) Reports received and seizures made indicate that Bombay is increasingly being used as a transit point by Nigerians in their drug trafficking activities. Some of the Nigerian nationals arrested for drug trafficking were found to be students. The number of cases of dru« secures and the number of Nigerians apprehended in those cases from 1986 onwards are indicated below :

Year	No. of cases	No of persons arrested
1986 . '..... . .	17	22
1987.....	33	46
1988 (upto July).....	11	11

(Figures provisional—as reported to *fys* Narcotics Control Bu r